

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 213 as follows:

6 (35 ILCS 5/213 new)

7 Sec. 213. Teacher's instructional materials credit.

8 (a) Beginning with taxable years ending on or after  
9 December 31, 2004, each individual taxpayer who is a teacher  
10 at a qualifying school is entitled to a credit against the  
11 tax imposed by subsections (a) and (b) of Section 201 in the  
12 amount equal to the amount spent by the taxpayer in the  
13 taxable year, up to a maximum credit of \$200 in the taxable  
14 year, for instructional materials for use in the classroom.  
15 The Department shall establish by rule those expenses that  
16 are eligible for the credit under this Section. The tax  
17 credit may not reduce the taxpayer's liability to less than  
18 zero.

19 (b) If the amount of the credit exceeds the tax  
20 liability for the year, the excess may be carried forward and  
21 applied to the tax liability of the 5 taxable years following  
22 the excess credit year. The credit shall be applied to the  
23 earliest year for which there is a tax liability. If there  
24 are credits from more than one tax year that are available to  
25 offset a liability, the earlier credit shall be applied  
26 first.

27 (c) As used in this Section:

28 "Teacher" means a person employed in an instructional  
29 position at a qualifying school.

30 "Qualifying school" means either (i) a nonprofit  
31 elementary or secondary school in Illinois, other than a

1 public school, that is in compliance with Title VI of the  
2 Civil Rights Act of 1964 and attendance at which satisfies  
3 the requirements of Section 26-1 of the School Code or (ii) a  
4 public elementary or secondary school.

5 Section 99. Effective date. This Act takes effect on  
6 January 1, 2004.